

**Amendment to the Amendment in the Nature of a Substitute to Subtitle I. Budget  
Reconciliation Legislative Recommendations Relating to Responsibly Funding Our Priorities  
Offered by Mr. Ferguson of Georgia**

This amendment would ensure that no Americans earning less than \$400,000 will shoulder the burden of the tobacco tax. (The Protect Ordinary Americans from Tax Hikes Amendment.)

**AMENDMENT**

**OFFERED BY** Mr. Ferguson

At the end of section 138504, add the following:

1       (n) CERTAIN INDIVIDUALS HELD HARMLESS.—The  
2 Secretary of the Treasury, or the Secretary's delegate,  
3 shall issue such regulations or other guidance as is nec-  
4 essary to ensure that individuals with adjusted gross in-  
5 come which does not exceed \$400,000 will not be impacted  
6 by the tax increases imposed by reason of the amendments  
7 made by this section.

